



2008 California Volunteer Manual

General Information

Board or, if military, to their Staff Judge Advocate's Office.

Completely fill in the circle for the filing status that applies to your clients.

Claimed as a Dependent

Completely fill in the circle on line 6 if your client, or their spouse/RDP, meet the dependency rules on someone else's return.

Your client (or their spouse/RDP) cannot claim a personal exemption if they meet the dependency rules on someone else's return. For example, if parents can claim their daughter, she cannot claim a personal exemption for herself on her return, even if her parents choose **not** to claim her as a dependent.

If you filled in the circle on line 6 of your clients' return, you must fill out the "California Standard Deduction Worksheet for Dependents" later in this section.

EXEMPTION

Personal

Find the exemption credit amounts in the Exemption section of Form 540.

If the **circle on line 6 is blank** and the filing status is:

Single, enter.....**1**
Married/RDP filing jointly, enter.....**2**
Married/RDP filing separately, enter.**1**
Head of household, enter.....**1**
Qualifying widow(er), enter.....**2**

Multiply this number by \$99 and enter the amount on line 7 of 540.

If you **did** check the circle on line 6 and the filing status is:

- Single, married filing separately, head of household, or married/RDP filing jointly, and both your client and their spouse can be claimed as a dependent,
1 enter 0.
- Married/RDP filing jointly and only your client or their spouse can be claimed as a dependent, **enter 1.**

Multiply this number by \$99 and enter the amount on line 7 of 540.